

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. NO.: 3969-01
BILL NO.: HB 1726
SUBJECT: Revenue Dept.; Taxation and Revenue-General
TYPE: Original
DATE: February 14, 2000

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Local Government	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 3 pages.

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Department of Revenue, Department of Insurance, Attorney General's Office, State Tax Commission, Office of Secretary of State, and the State Auditor's Office** state this proposal would not fiscally impact their agencies.

Officials from the **Kansas City Manager's Office** state this proposal would not impact their municipality.

Officials from **St. Louis County** state this proposal would not impact their county.

<u>FISCAL IMPACT - State Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
	\$0	\$0	\$0
<u>FISCAL IMPACT - Local Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
	\$0	\$0	\$0

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This bill prohibits the state or any county from entering into a contract or arrangement for the examination of a taxpayer's books and records if the compensation for the service is contingent upon or otherwise related to the amount of tax, interest, court cost, or penalty assessed or collected from the taxpayer.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

L.R. NO. 3969-01
BILL NO. HB 1726
PAGE 3 OF 3
February 14, 2000

SOURCES OF INFORMATION

Department of Revenue
State Tax Commission
Office of Secretary of State
State Auditor's Office
Department of Insurance
Attorney General's Office
Kansas City Manager's Office
St. Louis County-Director of Administration

A handwritten signature in black ink, appearing to read "Jeanne Jarrett". The signature is stylized with a large initial "J" and a cursive "Jarrett".

Jeanne Jarrett, CPA
Director
February 14, 2000